

Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)

OMB No. 1545-1596

► Do not file with your tax return. ► See separate instructions.

Part I Should you file this form? You must complete this part for each tax year.

Note. It is important to request relief for the correct year. For example, if the IRS used your 2006 income tax refund to pay a 2004 tax amount you jointly owed, request relief for tax year 2004, not tax year 2006.

- Enter each tax year you want relief.** You may request relief for up to 3 years on a single form. If you want relief for more than 3 years, fill out an additional form. ►
- Did the IRS use your share of the joint refund to pay your spouse's past due debt, such as federal tax, child support, or student loan?** If "Yes," stop here; do not file this form for that tax year. Instead, file Form 8379. See instructions. If "No," continue.
- Did you file a joint return?** If "Yes," request relief for that tax year, enter that year on line 6 below, and skip question 4. If "No," continue.
- If you did not file a joint return for that tax year, were you a resident of Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin?** If "Yes," request relief for that tax year and enter that year on line 6 below. If "No," stop here. Do not file this form for that tax year and do not enter that year on line 6 below.

	Tax Year 1		Tax Year 2		Tax Year 3	
	Yes	No	Yes	No	Yes	No
1						
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Important things you should know

- Answer all the questions on this form, attach any necessary documentation, and sign on page 4. If you do not, the processing of your request may be delayed.
- By law, the IRS must contact the person who was your spouse for the years you want relief. There are no exceptions, even for victims of spousal abuse. Your personal information (such as your current name, address, and employer) will be protected. However, if you petition the Tax Court, your personal information may be released. See instructions for details.

Part II Tell us about yourself

5 Your current name (see instructions)	Your social security number	
Your current home address (number and street). If a P.O. box, see instructions.	Apt. no.	County
City, town or post office, state, and ZIP code. If a foreign address, see instructions.	Best daytime phone number ()	

Part III Tell us which types of relief you want and the years involved

	Tax Year 1	Tax Year 2	Tax Year 3
6 If you answered "Yes" to questions 3 or 4 above for any tax year, enter that year here and go to line 7. ►			
7 UNDERPAID TAX. Check the box for each year your tax was underpaid if, for that year, you think it would be unfair to hold you responsible for the amount you owe. You have an underpaid tax if the tax owed on your return was not paid.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 UNDERSTATED TAX. Check the boxes for each type of relief you are requesting for understated tax. You have an understated tax if the IRS determined that your total tax should be more than the amount actually shown on the return.			
a Innocent spouse relief. Check this box if your tax was understated and you did not know and had no reason to know that your tax was understated.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Separation of liability relief. Check this box if your tax was understated and you want to separate the amount you owe from the amount your spouse owes. You must be divorced, legally separated, or widowed, or living apart from your spouse at all times during the 12-month period before you file this form to be considered for this relief.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Equitable relief. Check this box if your tax was understated and you think it would be unfair to hold you responsible for the amount you owe. Caution. If you checked either 8a or 8b above, the IRS generally cannot collect the amount you owe until your request for each year is resolved. However, the time the IRS has to collect is extended. See <i>Collection Statute of Limitations</i> on page 3 of the instructions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 Check the box for each year you would like a refund if you qualify for relief. You may be required to provide proof of payment. See instructions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part IV Tell us about you and your spouse for the tax years you want relief

10 Who was your spouse for the tax years you want relief?

That person's current name	Social security number (if known)
Current home address (number and street) (if known). If a P.O. box, see instructions.	Apt. no.
City, town or post office, state, and ZIP code. If a foreign address, see instructions.	Best daytime phone number ()

11 What is the current marital status between you and the person on line 10?

☐ Married and still living together

☐ Married and living apart since

MM	DD	YYYY
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 Attach a photocopy of the death certificate and will (if one exists).

☐ Widowed since

MM	DD	YYYY
----	----	------

 Attach a photocopy of your entire separation agreement.

☐ Legally separated since

MM	DD	YYYY
----	----	------

 Attach a photocopy of your entire divorce decree.

☐ Divorced since

MM	DD	YYYY
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Note. A divorce decree stating that your former spouse must pay all taxes does not necessarily mean you qualify for relief.

12 What was the highest level of education you had completed when you filed the return(s)?

☐ High school diploma, equivalent, or less

☐ Some college

☐ College degree or higher. List any degrees you have ►

List any college-level business or tax-related courses you completed ►

13 Were you a victim of spousal abuse for any of the tax years you want relief?

☐ Yes. **Attach a statement** to explain the abuse and **when** it started. Provide photocopies of any documentation, such as police reports, a restraining order, a doctor's report or letter, or a notarized statement from someone who was aware of the situation.

☐ No.

14 When you signed any of the returns, did you have a mental or physical health problem or do you have a mental or physical health problem now?

☐ Yes. **Attach a statement** to explain the problem and **when** it started. Provide photocopies of any documentation, such as medical bills or a doctor's report or letter.

☐ No.

Part V Tell us how you were involved with finances and preparing returns for those tax years

15 How were you involved with preparing the returns? Check all that apply and explain, if necessary. If the answers are **not** the same for all the tax years, explain.

☐ You prepared or helped prepare the returns.

☐ You gathered receipts and cancelled checks.

☐ You gave tax documents (such as Forms W-2, 1099, etc.) to the person who prepared the returns.

☐ You reviewed the returns before you signed them.

☐ You did not review the returns before you signed them. Explain below.

☐ You were not involved in preparing the returns.

☐ Other ►

Explain how you were involved ►

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Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part V (Continued)

- 16 When you signed the returns, were you concerned that any of the returns were incorrect or missing information?** Check all that apply and explain, if necessary. If the answers are **not** the same for all the tax years, explain.

- ☐ You knew something was incorrect or missing, but you said nothing.
☐ You knew something was incorrect or missing and asked about it.
☐ You did not know anything was incorrect or missing.

Explain ►

- 17 When you signed any of the returns, what did you know about the income of the person on line 10?**

- ☐ You knew that person had income.

List each type of income on a separate line. (Examples are wages, social security, gambling winnings, or self-employment business income). Enter each tax year and the amount of income for each type you listed. If you do not know any details, enter "I don't know."

Type of income	Who paid it to that person	Tax Year 1	Tax Year 2	Tax Year 3
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

- ☐ You knew that person was self-employed and you helped with the books and records.
☐ You knew that person was self-employed and you did not help with the books and records.
☐ You knew that person had no income.
☐ You did not know if that person had income.

- 18 When you signed the returns, did you know any amounts were owed to the IRS for those tax years?**

- ☐ Yes. Explain when and how you thought the amounts owed would be paid ►
☐ No.

- 19 When you signed any of the returns, were you having serious financial problems** (for example, bankruptcy or bills you could not pay)?

- ☐ Yes. Explain ►
☐ No.
☐ Did not know.

- 20 For the years you want relief, tell us how you were involved in the household finances.** Check all that apply. Explain if the answers are not the same for all the tax years.

- ☐ You knew the person on line 10 had separate accounts.
☐ You had joint accounts but you had limited use of them or did not use them. Explain below.
☐ You used joint accounts. You made deposits, paid bills, balanced the checkbook, or reviewed the monthly bank statements.
☐ You were involved in handling money for the household. For example, you paid bills or made decisions about household purchases.
☐ You were not involved in handling money for the household.
☐ Other ►

Explain anything else you want to tell us about your household finances ►

- 21 Has the person on line 10 ever transferred assets (money or property) to you?** (For example, was something of value, such as real estate or stocks, put in your name rather than in that individual's name?)

- ☐ Yes. List the assets and the dates they were transferred. Explain why the assets were transferred ►
☐ No.

Part VI Tell us about your current financial situation

- 22 Tell us the number of people currently in your household.** Adults _____ Children _____
- 23 Tell us your current average monthly income and expenses for your entire household.** Include income from everyone who lives with you.

Monthly income	Amount	Monthly expenses	Amount
Wages (Gross pay)		Federal, state, and local taxes deducted from your paycheck	
Pensions		Rent or mortgage	
Unemployment		Utilities	
Social security		Telephone	
Government assistance, such as housing, food stamps, grants		Food	
Alimony		Car expenses, payments, insurance, etc.	
Child support		Medical expenses, including medical insurance	
Self-employment business income		Life insurance	
Rental income		Clothing	
Interest and dividends		Child care	
Other income, such as disability payments, gambling winnings, etc. List the type below:		Public transportation	
Type		Other expenses, such as real estate taxes, child support, etc. List the type below:	
Type		Type	
Type		Type	
Type		Type	
Total ▶		Total ▶	

- 24 Do you have any other information you want us to consider?** ☐ Yes ☐ No
- If "Yes," provide that information on a separate sheet of paper and attach it to the form.

Caution

By signing this form, you understand that, by law, we must contact the person on line 10. See instructions for details.

Sign Here

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy for your records.

Your signature

Date

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no. ()

